

Exhibit 1



**Service of Process
Transmittal**

02/18/2010

CT Log Number 516174935

TO: Kyle Russell
H & R Block, Inc.
One H&R Block Way, 13th and Main Streets
Kansas City, MO 64105

RE: Process Served in Michigan

FOR: RSM McGladrey, Inc. (Domestic State: DE)

ENCLOSED ARE COPIES OF LEGAL PROCESS RECEIVED BY THE STATUTORY AGENT OF THE ABOVE COMPANY AS FOLLOWS:

TITLE OF ACTION:	SG Industries, Inc., Pltf. vs. RSM McGladrey, Inc., Dft.
DOCUMENT(S) SERVED:	Summons, Proof of Service Form, Complaint, Jury Demand
COURT/AGENCY:	6th Circuit Court, Oakland County, MI Case # 10-107795-NM
NATURE OF ACTION:	Complaint for Accounting Malpractice and Breach of Contract
ON WHOM PROCESS WAS SERVED:	The Corporation Company, Bingham Farms, MI
DATE AND HOUR OF SERVICE:	By Process Server on 02/18/2010 at 13:02
APPEARANCE OR ANSWER DUE:	Within 21 days after receipt of summons
ATTORNEY(S) / SENDER(S):	Mark L. Kowalsky Jaffe, Raitt, Heuer & Weiss, P. C. 27777 Franklin Road Suite 2500 Southfield, MI 48034 248-351-3000
ACTION ITEMS:	CT has retained the current log, Retain Date: 02/18/2010, Expected Purge Date: 02/23/2010 Image SGP Email Notification, Peggy Oertwig peggy.oertwig@hrblock.com Email Notification, Kyle Russell KRussell@HRBlock.com Email Notification, Gina Srivastava GSRIVASTAVA@HRBLOCK.COM
SIGNED:	The Corporation Company
PER:	Stephanie Hendrickson
ADDRESS:	30600 Telegraph Road Suite 2345 Bingham Farms, MI 48025-5720
TELEPHONE:	248-646-9033

Approved, SCAO

Original - Court
1st copy - DefendantSTATE OF MICHIGAN
JUDICIAL DISTRICT
6TH JUDICIAL CIRCUIT
COUNTY PROBATE

SUMMONS AND COMPLAINT

OAKLAND
COUNTY

10-107795-NM

JUDGE JOHN J. MCDONALD
SG IND INC v RSM MCGLADREY
Court telephone no.

Court address

1200 N. Telegraph Road, Pontiac, MI 48341

(248) 858-2942

Plaintiff's name(s), address(es), and telephone no(s).
SG INDUSTRIES, INC.

Defendant's name(s), address(es), and telephone no(s).

RSM MCGLADREY, INC.
c/o Resident Agent:
The Corporation Company
30600 TELEGRAPH ROAD STE 2345
BINGHAM FARMS MI 48025Plaintiff's attorney, bar no., address, and telephone no.
Mark L. Kowalsky (P35573)
Michael F. Jacobson (P47059)
Patrice Arend (P56962)
Jaffe, Raitt, Heuer & Weiss, P.C.
27777 Franklin Road, Suite 2500
Southfield, Michigan 48034
(248) 351-3000**SUMMONS** NOTICE TO THE DEFENDANT: In the name of the people of the State of Michigan you are notified:

1. You are being sued.
2. **YOU HAVE 21 DAYS** after receiving this summons to file a written answer with the court and serve a copy on the other party or take other lawful action with the court (28 days if you were served by mail or you were served outside this state). (MCR 2.111(C))
3. If you do not answer or take other action within the time allowed, judgment may be entered against you for the relief demanded in the complaint.

Issued FEB 17 2010

This summons expires MAY 19 2010

Court clerk

RUTH JOHNSON

*This summons is invalid unless served on or before its expiration date.

This document must be sealed by the seal of the court.

COMPLAINT Instruction: The following is information that is required to be in the caption of every complaint and is to be completed by the plaintiff. Actual allegations and the claim for relief must be stated on additional complaint pages and attached to this form.**Family Division Cases**☒ There is no other pending or resolved action within the jurisdiction of the family division of circuit court involving the family or family members of the parties.☐ An action within the jurisdiction of the family division of the circuit court involving the family or family members of the parties has been previously filed in _____ Court.The action ☐ remains ☐ is no longer pending. The docket number and the judge assigned to the action are:

Docket no.	Judge	Bar no.
------------	-------	---------

General Civil Cases☒ There is no other pending or resolved civil action arising out of the same transaction or occurrence as alleged in the complaint.☐ A civil action between these parties or other parties arising out of the transaction or occurrence alleged in the complaint has been previously filed in _____ Court.The action ☐ remains ☐ is no longer pending. The docket number and the judge assigned to the action are:

Docket no.	Judge	Bar no.
------------	-------	---------

VENUEPlaintiff(s) residence (include city, township, or village)
Rochester Hills, Oakland County, MichiganDefendant(s) residence (include city, township, or village)
Bloomington, Minnesota

Place where action arose or business conducted Oakland County, Michigan

February 17, 2010

Date

Signature of attorney/plaintiff Mark L. Kowalsky (P35573)

If you require special accommodations to use the court because of a disability or if you require a foreign language interpreter to help you fully participate in court proceedings, please contact the court immediately to make arrangements.

OAKLAND
COUNTY

10-107795-NM

PROOF OF SERVICE

JUDGE JOHN J. McDONALD

SG IND INC RSM MCGLADREY

TO PROCESS SERVER: You are to serve the summons and complaint not later than 91 days from the date of filing of the date of expiration on the order for second summons. You must make and file your return with the court clerk. If you are unable to complete service you must return this original and all copies to the court clerk.

CERTIFICATE/AFFIDAVIT OF SERVICE/ NONSERVICE☐ **OFFICER CERTIFICATE**

OR

☒ **AFFIDAVIT OF PROCESS SERVER**

I certify that I am a sheriff, deputy sheriff, bailiff, appointed court officer, or attorney for a party (MCR 2.104[A][2]); and that: (notarization not required)

Being first duly sworn, I state that I am a legally competent adult who is not a party or an officer of a corporate party, and that: (notarization required)

☒ I served personally a copy of the summons and complaint,☐ I served by registered or certified mail (copy of return receipt attached) a copy of the summons and complaint,

together with

List all documents served with the Summons and Complaint

on the defendant(s):

Defendant's name	Complete address(es) of service	Day, date, time
RSM McGladrey, c/o Resident Agent: The Corporation Company	30600 Telegraph Road, Suite 2345 Bingham Farms, MI 48025	

☐ I have personally attempted to serve the summons and complaint, together with any attachments, on the following defendant(s) and have been unable to complete service.

Defendant's name	Complete address(es) of service	Day, date, time

I declare that the statements above are true to the best of my information, knowledge, and belief.

Service fee	Miles traveled	Mileage fee	Total fee
\$		\$	\$

Signature

Name (type or print)

Process Server

Title

Subscribed and sworn to before me on _____ Date _____ County, Michigan.

My commission expires: _____ Signature: _____ Deputy court clerk/Notary public

Notary public, State of Michigan, County of _____

ACKNOWLEDGMENT OF SERVICE

I acknowledge that I have received service of the summons and complaint, together with

Attachments

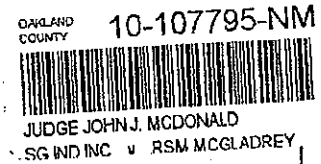
on

Day, date, time

on behalf of

Signature

STATE OF MICHIGAN
OAKLAND COUNTY CIRCUIT COURT



SG INDUSTRIES, INC.,

Plaintiff,

Case No. 10- -NM

-vs-

Hon.

RSM MCGLADREY, INC.,

Defendant.

Mark L. Kowalsky (P35573)
Michael F. Jacobson (P47059)
Patrice Arend (P56962)
Jaffe, Raitt, Heuer & Weiss, P.C.
27777 Franklin Road, Suite 2500
Southfield, Michigan 48034
(248) 351-3000
Attorneys for SG Industries, Inc.

BY
DEPUTY COUNTY CLERK

2010 FEB 17 AM 11:09

RECEIVED FOR FILING
OAKLAND COUNTY CLERK

COMPLAINT AND JURY DEMAND

Plaintiff SG Industries, Inc. (formerly Laurian Capital Corporation) ("SG"), by its attorneys, Jaffe, Raitt, Heuer & Weiss, P.C., states the following Complaint against the Defendant RSM McGladrey, Inc. ("RSM").

Jurisdiction and Venue

1. The amount of controversy in this civil action exceeds \$25,000, exclusive of interest and costs, and otherwise is within the jurisdiction of this court pursuant to MCL§600.601.

2. Venue is proper in this Court pursuant to MCL§600.1601 et seq. as (a) RSM conducts business in this County and (b) all or part of the causes of action arose in this County.

Parties

3. SG is an Illinois corporation doing business in Rochester Hills, Oakland County, Michigan.

4. Defendant RSM is a Delaware Corporation that conducts business in Oakland County, Michigan. RSM performed services for SG in Oakland County, Michigan, and acted, at all relevant times, as accountants and tax advisors and represented that it had expert knowledge of accounting, taxation and tax filings and return preparation.

Common Allegations

5. RSM represented to SG that it had expert knowledge in the disciplines of accounting, taxation and tax filings and tax returns.

6. Based on this representation, SG engaged RSM to prepare SG's federal and state tax returns and filings for tax years 2007 and 2008 and to provide federal and state tax planning advice.

7. During the course of the engagement, RSM requested SG to provide it with certain information. SG promptly responded to each of these requests and provided RSM with all of the requested information.

8. RSM prepared SG's federal and state tax returns and filings (including Michigan) for the tax years 2007 and 2008 and provided federal and state tax planning advice.

9. SG submitted the returns and filings prepared by RSM and paid RSM the amount invoiced for the services.

10. However, unbeknownst to SG at the time of filing, the tax returns, tax filings and related tax planning advice given by RSM to SG were deficient in numerous respects, including, but not limited to, the following areas:

- (1) Accrued payroll tax deductions;
- (2) Prepaid item deductions;
- (3) Accrued vacation pay deductions;
- (4) Use of research credit;
- (5) Establishment and use of an IC-DISC; and
- (6) Maximizing state tax opportunities.

11. SG put RSM on notice of the deficiencies and demanded that RSM immediately re-perform its work. RSM has failed and refused to correct any of the deficiencies.

12. The deficiencies in RSM's performance have resulted in significant damages to SG, including certain damages that cannot be mitigated through the re-filing or amendment of tax filings.

Count I

(Accountant Malpractice)

13. The allegations of paragraphs 1 through 12 are incorporated by reference.

14. RSM had a fiduciary duty as an accounting firm to provide competent advice and direction to SG and to refrain from providing advice or direction regarding subjects about which it was not qualified.

15. RSM had the duty as an accounting firm to act with due professional care, skill and competence that would be exercised by an accounting firm of ordinary learning, judgment and skill under the circumstances.

16. These duties arise under common law and MCL§600.2962.

17. RSM breached its fiduciary duties, as an accounting firm and other duties as an accounting firm to act with due professional care under the circumstances to SG and was negligent.

18. SG justifiably relied upon RSM's advice and direction in good faith.

19. SG was damaged as a direct and proximate result of RSM's breaches of duties to the extent that it has been and will be required to expend otherwise unnecessary accountants' fees and attorneys' fees and to the extent it was and will be subjected to excess or additional taxes and sanctions.

Count II

(Breach of Contract)

20. The allegations of paragraphs 1 through 19 are incorporated by reference.

21. Defendant RSM was engaged by SG to provide taxation and accounting advice and services.

22. Defendant RSM entered into a contract with SG to perform these accounting and tax services for SG in a competent fashion.

23. Defendant RSM was clearly aware that the scope of its contractual undertakings and Defendant RSM knew that SG would rely on its work.

24. Defendant RSM breached its contract as stated above.

25. SG was damaged as a direct and proximate result of RSM's breaches to the extent that it has been and will be required to expend otherwise unnecessary accountants' fees and attorneys' fees and to the extent it was and will be subjected to excess or additional taxes and sanctions.

26. Defendant RSM, by and through its agents, ostensible agents, servants or employees, is liable as a result of the breach.

WHEREFORE, SG respectfully requests that this Court enter its judgment against Defendant in whatever amount is shown to be established by proof and just cause, together with

interest, costs and reasonable attorneys' fees and award SG such other equitable and legal relief as justice may require.

JAFFE, RAITT, HEUER & WEISS,
Professional Corporation

By: 

Mark L. Kowalsky (P33573)
Michael F. Jacobson (P47059)
Patrice Arend (P56962)
Jaffe, Raitt, Heuer & Weiss, P.C.
27777 Franklin Road, Suite 2500
Southfield, Michigan 48034
(248) 351-3000
Attorneys for SG Industries, Inc.

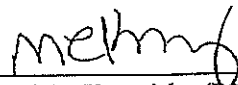
Date: February 17, 2010

JAFFE RAITT HEUER & WEISS, P.C.

DEMAND FOR JURY TRIAL

Plaintiff SG Industries, Inc., through its attorneys, Jaffe, Raitt, Heuer & Weiss, P.C., demands a trial by jury in the above matter on all such issues so triable.

JAFFE, RAITT, HEUER & WEISS,
Professional Corporation

By: 
Mark L. Kowalsky (P35573)
Michael F. Jacobson (P47059)
Patrice Arend (P56962)
Jaffe, Raitt, Heuer & Weiss, P.C.
27777 Franklin Road, Suite 2500
Southfield, Michigan 48034
(248) 351-3000
Attorneys for SG Industries, Inc.

Date: February 17, 2010

JAFFE RAITT HEUER & WEISS, P.C.